

# Instructions

## New Jersey Domestic Security Fee File By Phone System (Form DSF-100 Quarterly Return)

### Filing Form DSF-100 by Telephone

The Domestic Security Fee (DSF) File By Phone System allows New Jersey motor vehicle rental companies that are subject to the Domestic Security Fee to file their quarterly returns by phone. Simply complete the DSF-100 Worksheet and call 1-877-829-2866. You will be prompted to enter the information from your worksheet on your Touch-tone telephone keypad. (**Note:** For best results, do not use a cordless or cellular phone or one with a keypad in the handset.) The system provides step-by-step instructions, and repeats your entries to check for accuracy. When your return is accepted, you will be assigned a 7-digit Confirmation Number as proof that your return was successfully filed.

**Payments.** The DSF File By Phone System automatically calculates your total amount due. You will have an opportunity to pay your Domestic Security Fee liability by electronic check (e-check) during your phone call. Enter your bank information on your worksheet if you want to pay by e-check. You can also pay your liability by credit card or electronic funds transfer (EFT). See "How to Pay" below.

**Security.** The DSF File By Phone System has built-in security measures. You are assigned a 4-digit Personal Identification Number (PIN) which ensures that no one else may file or tamper with your return.

**Identification.** You will be asked to enter your New Jersey Taxpayer Identification Number and your 4-digit Personal Identification Number (PIN) to access the DSF File By Phone System.

**Personal Identification Number (PIN).** If you are registered to withhold New Jersey gross income tax from wages or other payments, your Domestic Security Fee PIN is the same PIN that you use to file quarterly employer withholding tax returns (Forms NJ-927/NJ-927-W) online. The employer PIN is printed in the upper right-hand corner of Form REG-C contained in your quarterly NJ-927 forms packet. If you do not have your employer PIN, fax a request on your business letterhead to the Division of Revenue at: 609-292-1777. The request must include the taxpayer's 12-digit New Jersey Taxpayer Identification Number, signature, and title.

If your business does not file quarterly employer withholding tax returns, your Domestic Security Fee PIN is the same PIN you use to file quarterly or monthly sales and use tax returns (Forms ST-50/51) online. The sales tax PIN is printed in your Form ST-50/51 coupon booklet. If you do not have your sales tax PIN, contact the Division of Taxation by e-mail at: [taxation@tax.state.nj.us](mailto:taxation@tax.state.nj.us)

### Who Must File

Motor vehicle rental companies doing business in this State are required to pay a \$2.00 per day Domestic Security Fee for each rental day a motor vehicle is rented under agreements of 28 days

or less. The fee applies to rental agreements entered into on or after August 1, 2002, and is due for the quarter in which the rental agreement ends. The fee is separate from and in addition to any sales tax due on the rental transaction. A quarterly return must be filed whether or not there are any fees due for the quarter.

**Complimentary Rental** means a rental for which the renter or any person on his or her behalf pays no consideration or any charge or does not reimburse any expenses of the rental company, such as, but not limited to, insurance coverage, associated with the rental. A discounted rental is not complimentary. (For example, if a rental agreement provides for several "free" days of rental, the Domestic Security Fee is due for both the free days and the days for which the renter is charged.)

**Rental Agreement** means any agreement or invoice for the rental of a motor vehicle. The term includes motor vehicle rentals/loaner transactions which are entered into between rental companies. The Domestic Security Fee applies to **all** transactions, including those involving governmental or non-governmental entities that are tax exempt under any Federal or State laws.

**Rental Company** means any individual, business, or other entity or person engaged in the business of renting motor vehicles.

**Rental Day** means midnight to midnight or a 24-hour period commencing at the time of day fixed by the parties for the start of the rental period, should the rental agreement provide for same.

**Rental Motor Vehicle** means a passenger automobile, truck, van, trailer, or semitrailer that is rented without a driver and designed for use in the transportation of persons or property on the public roadways, other than for transportation of commercial freight.

For more information, request Technical Bulletin TB-47, *Domestic Security Fee*.

### When to File

Businesses that are subject to the fee must file a quarterly Domestic Security Fee Return, Form DSF-100, and remit any fees due, on or before the last day of month following the end of the calendar quarter.

Quarter	Ending	Due Date
Jan.-Feb.-Mar.	March 31	April 30
Apr.-May-June	June 30	July 31
July-Aug.-Sept.	September 30	October 31
Oct.-Nov.-Dec.	December 31	January 31

If a due date falls on a Saturday, Sunday, or legal holiday, the return is due the next business day. Returns transmitted by 11:59 p.m. on the due date will be deemed timely.

## How to Pay

Payments made by e-check or credit card by 11:59 p.m. on the due date will be deemed timely.

**Electronic Check (e-check).** You will be given an opportunity during your telephone call to pay your Domestic Security Fee liability by e-check. To pay by e-check, enter on the DSF-100 Worksheet at Line 4 the 9-digit routing number and the account number (up to 17 characters – numbers only) as they appear on your check.

John Smith  
Jane Smith  
123 Main Street  
Trenton, NJ 08611

Date 12/31/00

PAY TO THE ORDER OF \$ 1234.00

For Anyplace Bank  
Trenton, NJ 08611

Routing number: 202020861  
Account number: 1234

Do not include the check number

15-0000/0000

1234

15-0000/0000

You will need your bank's routing number and your account number as they appear on your check. The routing number is the 9-digit number at the bottom left of your check. Your account number is to the right of the routing number. Do not enter the check number as part of the account number.

**Credit Card.** To use your Visa, American Express, MasterCard, or Discover/Novus credit card to pay, call 1-800-2PAYTAX, toll-free or go to [www.officialpayments.com](http://www.officialpayments.com). There is a convenience fee of 2.5% of your liability paid directly to Official Payments Corporation.

**Electronic Funds Transfer (EFT).** Taxpayers with a prior year liability of \$10,000 or more in any tax are required to make their payments for all taxes by EFT. Other taxpayers may voluntarily submit payments by EFT with the approval of the Division of Revenue. For more information on the EFT Program, call 609-984-9830, write to New Jersey Division of Revenue, EFT Unit, PO Box 191, Trenton, NJ 08646-0191 or visit the Division of Revenue's Web site at [www.state.nj.us/treasury/revenue](http://www.state.nj.us/treasury/revenue).

## Penalties, Interest, and Fees

Failure to file a New Jersey Domestic Security Fee Return by the due date and/or to remit any fees due by the due date will result in penalty and interest charges as follows:

### Late Filing Penalty

5% per month (or fraction thereof) of the balance of fee liability due at original return due date not to exceed 25% of such fee liability. A penalty of \$100 per month (or fraction thereof) for each month the return is late will also be imposed.

### Late Payment Penalty

5% of the balance of the fee due paid late.

### Interest

The annual interest rate is 3% above the average predominant prime rate. Interest is imposed each month (or fraction thereof) on the unpaid balance of the fee from the original due date to the date of payment. At the end of each calendar year any fee,

penalties and interest remaining due will become part of the balance on which interest will be charged.

**NOTE:** The average predominant prime rate is the rate as determined by the Board of Governors of the Federal Reserve System, quoted by commercial banks to large businesses on December 1st of the calendar year immediately preceding the calendar year in which the payment was due or as determined by the Director in accordance with R.S. 54:48-2.

### Collection Fee

In addition, if your Domestic Security Fee bill is sent to our collection agency, a referral cost recovery fee of 10% of the Domestic Security Fee due may be added to your liability. If a certificate of debt is issued for your outstanding liability, a fee for the cost of collection may also be imposed.

## Step-by-Step Instructions

### Line A – New Jersey Taxpayer Identification Number

Enter your 12-digit New Jersey Taxpayer Identification Number. (**Note:** If you do not enter your ID number correctly, you will not be able to file by phone.)

### Line B – Personal Identification Number (PIN)

Enter your 4-digit PIN. (**Note:** If you do not enter your PIN correctly, you will not be able to file by phone.)

### Line C – Period Covered by the Return

**Quarter:** Enter the number that reflects the calendar quarter covered by the return:

- 1 – January, February, March
- 2 – April, May, June
- 3 – July, August, September
- 4 – October, November, December

**Year:** Enter the year in which the quarter you are reporting fell.

Example: If you are filing a return for the fourth quarter of 2002, enter "4" for the quarter and "2002" for the year.

### Line 1 – Vehicle Rental Agreements of 28 Days or Less

Enter the number of Vehicle Rental Agreements of 28 days or less which were completed during the quarter. Do not include complimentary rentals or rentals used for the transportation of commercial freight. If zero, enter "0."

### Line 2 – Rental Fee Days

Enter the number of Rental Fee Days represented in the agreements of 28 days or less from Line 1. A Rental Fee Day is a "Rental Day" on which a \$2.00 fee is charged. If zero, enter "0."

### Line 3 – Vehicle Rental Agreements Greater Than 28 Days

Enter the number of Vehicle Rental Agreements greater than 28 days which were completed during the quarter. Do not include complimentary rentals or rentals used for the transportation of commercial freight. If zero, enter "0."

### Line 4 – Total Amount Due

The DSF File By Phone System will calculate the Domestic Security Fee due and provide the amount for you. Enter the amount stated on Line 4.

The total amount due is calculated by adding:

- A.** The number of Rental Fee Days on Line 2 multiplied by \$2.00 (The Rental Fee is \$2.00 per day with a 28-day per agreement limit on the fee) **plus**
- B.** The number of Vehicle Rental Agreements greater than 28 days on Line 3 multiplied by \$56.00. (The \$2.00 per day rental fee applies only to the first 28 days of a rental agreement with the same renter, even if the agreement extends beyond 28 days.)

If you have a balance due, you can pay by e-check, credit card, or EFT. See "How to Pay" on page 2. You are not required to submit your payment on the same date as your telephone call; however, your payment must be made by the due date to avoid penalty and interest charges.

If you wish to pay by e-check, enter on the worksheet the 9-digit bank routing number, the account number, and the type of account. You will be asked to provide this information during your phone call.

#### **Line D – Signature**

You are required to "sign" your return by attesting to the following statement: "I verify and affirm that all information submitted during this call is correct. I am aware that if any of the information provided by me is knowingly false, I am subject to punishment." Your return cannot be processed without a signature.

#### **Line E – Confirmation Number**

After you sign your return, stay on the line until the DSF File By Phone System assigns you a 7-digit Confirmation Number. Enter this number and the date you filed your return in the boxes on the DSF-100 Worksheet. This number serves as proof that your return was successfully filed. **Your return is not filed until you receive a Confirmation Number.**

Keep the DSF-100 Worksheet for your business files. **Do not mail it to the Division of Taxation.**

## **Online Filing**

You can also file your Quarterly Domestic Security Fee Return (Form DSF-100) online at the Division of Taxation's Web site ([www.state.nj.us/treasury/taxation/](http://www.state.nj.us/treasury/taxation/)). Choose "File Online" on the navigation bar, select "Domestic Security Fee," and follow the filing instructions.

## **Consolidated Filing**

Businesses with multiple locations that wish to file their Domestic Security Fee Returns on a consolidated basis must obtain prior approval from the Division of Revenue by writing to: NJ Division of Revenue, Client Registration, PO Box 252, Trenton, NJ 08646-0252.

## **Correcting Errors**

If you discover an error after you file the return, you must file an amended return on paper. You cannot file a "corrected" or "amended" return by telephone or online. To obtain a paper copy of Form DSF-100, visit the Division of Taxation Web site or call NJ TaxFax. See "Where to Get Information" below.

## **Where to Get Information**

### **By Phone**

Call the Division of Taxation's Customer Service Center at **609-292-6400**. Representatives are available from 8:30 a.m. to 4:30 p.m., Monday through Friday (except holidays).

### **Online**

- Division of Taxation Web site:  
**[www.state.nj.us/treasury/taxation/](http://www.state.nj.us/treasury/taxation/)**
- E-mail: **[taxation@tax.state.nj.us](mailto:taxation@tax.state.nj.us)**

### **Order Forms and Publications**

- Call the Forms Request System from a Touch-tone phone at **1-800-323-4400** (within NJ, NY, PA, DE and MD) or **609-826-4400** (anywhere).
- Call NJ TaxFax at **609-826-4500** from your fax machine's phone.
- Visit the Division of Taxation's Web site:  
**[www.state.nj.us/treasury/taxation/](http://www.state.nj.us/treasury/taxation/)**

### **In Person**

Visit a New Jersey Division of Taxation Regional Office. Regional Offices provide individual assistance at various locations throughout the State. For the address of the office nearest you, call the Automated Tax Information System from a Touch-tone phone at **1-800-323-4400** (within NJ, NY, PA, DE and MD) or **609-826-4400** (anywhere) or visit our Web site.